

# Exhibit D

(previously filed as Dkt. 647-4)

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
Alexandria Division**

**UNITED STATES, *et al.*,**

Plaintiffs,

**v.**

**GOOGLE LLC,**

Defendant.

**Civil Action No. 1:23-cv-00108-LMB-JFA**

**DEFENDANT GOOGLE LLC’S SUPPLEMENTAL RESPONSE TO  
INTERROGATORY 3 OF PLAINTIFFS’ FIRST SET OF INTERROGATORIES**

Pursuant to Rules 26 and 33 of the Federal Rules of Civil Procedure (the “Federal Rules”) and the Local Rules of the United States District Court for the Eastern District of Virginia (the “Local Rules”), Defendant Google LLC (“Google”), by its undersigned counsel, submits its supplemental response to Plaintiffs’ First Set of Interrogatories (No. 3) as follows.

**Interrogatory 3:**

For each Relevant Product, state its booked revenue, net revenue, gross margin, and operating profit, on a United States-only and worldwide basis, for each year from 2008 to the present, and explain Google’s methodology for allocating expenses to each Relevant Product.

**HIGHLY CONFIDENTIAL**

In response to Plaintiffs' request to "explain Google's methodology for allocating expenses" to the aforementioned DVAA products, Google provides the following explanation of the allocation methodology applicable to the MECE data.

As a general matter, there are two overarching categories of expenses directly attributable to the DVAA business: (i) Cost of Sales and (ii) Operating Expenses. Cost of Sales include TAC (traffic acquisition costs), CAC (content acquisition costs), Other Costs of Sales, and Machine/Network costs. TAC represents revenue share payments to publishers and is directly allocated to DVAA products based on Google's internal data. CAC, which constitutes a very small cost for DVAA, typically represents data licensing fees and is allocated to DVAA products pursuant to an agreed on methodology. Other Costs of Sales include costs such as credit card fees, gTech customer support costs, and certain taxes, and are allocated either directly to DVAA products—for example, credit card fees—or pursuant to an agreed on methodology. Machine/Network costs follow a two-step allocation process. First, machine costs are composed of "Anchors." Each Anchor owner determines an allocation share to each Product Area, including DVAA, based on cost drivers. The allocation share percentages are refreshed quarterly. Once allocated to DVAA, the costs are further allocated to individual DVAA products pursuant to either a specific or general allocation rate and based upon whether the costs are attributable to buy-side or sell-side products, or both.

Operating Expenses include costs associated with EngPM (Product Engineering), GBO (Global Business Organization), Marketing, G&A (General and Administrative, such as HR and REWs), and TI (Technical Infrastructure). EngPM is split between direct (DVAA-controlled) and allocated spend. Direct spend is managed by DVAA or the buying platforms team. Allocated spend is spending by non-DVAA engineering organizations on behalf of DVAA, which is then